

November 16, 2017

Dear Members of Congress:

Throughout this country, firefighters, law enforcement officers, and other public safety-focused public servants wake each day and go to work with one goal in mind: to keep their communities safe. In order to achieve this mission, they receive support from the communities they serve, as public safety budgets across the United States are largely drawn from state and local property, sales, and income taxes – essential investments that give our first responders the tools they need to get the job done. As organizations representing, and made up of, over a half a million men and women who have answered the call to protect our fellow Americans, we are concerned that H.R. 1 partially eliminates the state and local tax (SALT) deduction, which helps support these vital investments at the state and local level. Even more distressingly, the Senate’s proposed bill eliminates SALT altogether.

We urge you to maintain the full deduction for SALT as part of tax reform legislation. As the full SALT deduction is not preserved in H.R. 1, we must urge you to vote no on this legislation on final passage as the only means to preserve this longstanding federal policy that is vital to middle class taxpayers, home values, state and local governments, and the public services in our communities.

Our members are not just first responders; they are also citizens of the communities in which they work, and the fact is that eliminating the SALT deduction would be deeply harmful to middle-class taxpayers in many of these same communities that first responders call home. A recent analysis released by Americans Against Double Taxation found the plan would result in tax increases as high as \$6,300, or more than \$63,000 over 10 years, for many suburban homeowners, including both single filers and families, due in large part to the cuts to the SALT deduction. This puts them squarely in the range of middle-class taxpayers that this tax reform legislation was supposed to help. Instead, if SALT is partially or fully repealed, many first responders could find themselves on the wrong end of a tax hike.

The deduction for state and local taxes has been in place since the original tax code that was enacted in 1913. Since then, first responders in communities throughout our country have known that they could count on the ability of state and local governments to support their work, while having an assurance from the federal government that their own hard-earned income wouldn’t be taxed twice. First responders are used to working under threat of danger; they shouldn’t also be expected to do their jobs and support their families under threat from the federal government, who, in eliminating the SALT deduction, would be putting their livelihoods at risk.

We urge you to preserve deductibility of SALT – for homeowners, for our communities, and for the first responders who work every day to keep those communities safe.

Thank you.

Sincerely,

International Association of Fire Fighters
National Association of Police Organizations

Cc: U.S. Treasury Secretary Steven Mnuchin
U.S. Senate Majority Leader Mitch McConnell
U.S. Senate Minority Leader Chuck Schumer
U.S. House Speaker Paul Ryan

U.S. House Minority Leader Nancy Pelosi
U.S. House Ways and Means Committee Members
U.S. Senate Finance Committee Members
National Economic Council Chair Gary Cohn